

IN THE CLAIMS

Please amend the claims to read as follows:

Listing of Claims

1-26. (Canceled).

27. (New) A base station comprising:

an allocation unit configured to allocate a resource to be used by a mobile station for transmitting an ACK/NACK signal in response to user data transmitted by the base station;

a modulating unit configured to modulate first allocation information indicating the resource and second allocation information indicating a destination of the user data; and

a transmitting unit configured to simultaneously transmit the modulated first allocation information and the modulated second allocation information.

28. (New) The base station according to claim 27, wherein the resource comprises a subcarrier.

29. (New) The base station according to claim 27, further comprising an encoding unit configured to encode the first allocation information together with the second allocation information.

30. (New) A transmitting method comprising:

allocating a resource to be used by a mobile station for transmitting an ACK/NACK signal in response to user data transmitted by a base station;

modulating first allocation information indicating the resource and second allocation information indicating a destination of the user data; and

simultaneously transmitting the modulated first allocation information and the modulated second allocation information.

31. (New) The transmitting method according to claim 30, wherein the resource comprises a subcarrier.

32. (New) The transmitting method according to claim 30, further comprising encoding the first allocation information together with the second allocation information.